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PUBLIC DISCLOSURE
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August 16, 1996

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Office of Pension and Welfare Programs
Labor Management - Services Administration
U.S. Department of Labor
Washington, D.C. 20216

Re: Modular Comfort Systems, Inc.
EIN: 16-0959472

Dear Sir or Madame:

Please be advised that we represent the captioned corporation in connection with said corporation's non-qualified salary continuation plan. To that end, we enclose a statement with respect to the Non-qualified Deferred Compensation Plan maintained by the captioned corporation under the requirements of *29 CFR Section 2520.104-23(a)*.

If you have any questions regarding the enclosed, please feel free to call the undersigned at the phone number provided above.

Very truly yours,

DeLANEY & O'CONNOR, LLP



Michael E. O'Connor

cc: Harold Miller
Ronald Munn

95 AUG 26 PM 12:46

DATE: August 12, 1996

TO: Office of Pension and Welfare Programs
Labor Management - Services Administration
U.S. Department of Labor
Washington, D.C. 20216

FROM: Modular Comfort Systems, Inc.
EIN: 16-0959472
420 Danforth Building
Camillus, New York 13031

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFR Section 2520.104-23(a).

Employer currently maintains one non-qualified salary continuation plan for Executives who are members of a "select group of management" or who are "highly compensated".

The number of participants are two (2).

Plan Administrator: Stephen Miller

Title: Salary Continuation Plan Agreement

Employer: Modular Comfort Systems, Inc.